

COUNTY OF CHESTERFIELD, VIRGINIA
Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual
Comprehensive Services Fund
For the Year Ended June 30, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Charges for services	\$ 186,300	\$ 186,300	\$ 136,652	\$ (49,648)
From the Commonwealth	<u>3,519,200</u>	<u>4,977,700</u>	<u>4,271,696</u>	<u>(706,004)</u>
Total revenues	3,705,500	5,164,000	4,408,348	(755,652)
Expenditures				
Health and welfare	<u>6,033,800</u>	<u>8,076,200</u>	<u>7,459,379</u>	<u>616,821</u>
Deficiency of revenues under expenditures	<u>(2,328,300)</u>	<u>(2,912,200)</u>	<u>(3,051,031)</u>	<u>(138,831)</u>
Other financing sources				
Transfers in	1,444,800	1,761,150	1,761,150	-
Transfers from component unit - School Board	<u>883,500</u>	<u>1,053,850</u>	<u>1,053,850</u>	<u>-</u>
Total other financing sources	<u>2,328,300</u>	<u>2,815,000</u>	<u>2,815,000</u>	<u>-</u>
Net change in fund balance	-	(97,200)	(236,031)	(138,831)
Fund balance, July 1, 2003	<u>97,206</u>	<u>97,206</u>	<u>97,206</u>	<u>-</u>
Fund balance (deficit), June 30, 2004	<u>\$ 97,206</u>	<u>\$ 6</u>	<u>\$ (138,825)</u>	<u>\$ (138,831)</u>

Explanation of differences between actual amounts on the budgetary basis and GAAP basis.

Revenues

Total revenues on the Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual.	\$ 4,408,348
Transfers from the School Board component unit are revenues for financial reporting purposes.	<u>1,053,850</u>
Total revenues on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit) - Non-major Governmental Funds.	<u>\$ 5,462,198</u>

Other financing sources

Total other financing sources on the Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual.	\$ 2,815,000
Transfers from the School Board component unit are revenues for financial reporting purposes.	<u>(1,053,850)</u>
Total other financing sources on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit) - Non-major Governmental Funds.	<u>\$ 1,761,150</u>